

Message Text

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PAGE 01 STATE 127101
ORIGIN AF-10

INFO OCT-01 ISO-00 EB-08 TRSE-00 CIAE-00 INR-10
NSAE-00 COME-00 NSC-05 DOE-15 SOE-02 L-03 SS-15
/069 R

DRAFTED BY AF/W:RJKOTT:HMN
APPROVED BY AF/W:TWMSMITH
EB/F/FSE:JTODD
TREAS/OS:SHANNES (DRAFT)
DESIRED DISTRIBUTION
CIA,USDOC, IRS, INR, NSC, DOE
-----068400 210137Z /62
R 182116Z MAY 78
FM SECSTATE WASHDC
TO AMEMBASSY LAGOS

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E.O. 11652: N/A

TAGS:EFIN, ENRG, NI

SUBJECT: NEW IRS RULINGS ON TAX CREDITS FOR US COMPANIES:
GULF OIL CORP

REF: STATE 11565

1. REFTEL CONTAINED INFORMATION ON IRS RULING ON TAX CREDITS
FOR US COMPANIES OPERATING IN COUNTRIES SUCH AS NIGERIA.
GULF OIL CORP. HAS SUBMITTED REQUEST FOR RULING TO IRS TO
CLARIFY WHETHER TAXE PAID TO FMG ARE CREDITABLE AGAINST
US TAXES UNDER THESE NEW RULINGS. GULF HAS ASKED DEPARTMENT
TO FACILITATE ITS DISCUSSIONS WITH NIGERIAN OFFICIALS BY
ENSURING THAT FMG HAS BASIC INFORMATION AND KNOWLEDGE RE-
GARDING IRS RULINGS.
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PAGE 02 STATE 127101

2. TO ENABLE DEPARTMENT TO PREPARE APPROPRIATE RESPONSE TO
GULF REQUEST, DID EMBASSY PROVIDE ANY OF THE INFORMATION
GIVEN IN REFTEL TO FMG? IF NOT, PLEASE DO SO AT THIS
TIME (WITHOUT MENTIONING GULF'S SPECIFIC REQUEST TO IRS).
WOULD APPRECIATE BRIEF REPORT OF ANY FMG RESPONSE. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX CONCESSIONS, FOREIGN INVESTMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 18 may 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE127101
Document Source: CORE
Document Unique ID: 00
Drafter: RJKOTT:HMN
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780213-0713
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780543/aaaabkij.tel
Line Count: 61
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: ab83169b-c288-dd11-92da-001cc4696bcc
Office: ORIGIN AF
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 11565
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 02 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2647092
Secure: OPEN
Status: NATIVE
Subject: NEW IRS RULTINGS ON TAX CREDITS FOR US COMPANIES: GULF OIL CORP
TAGS: EFIN, ENRG, NI, GULF OIL
To: LAGOS
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/ab83169b-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014